

INSTRUCTIONS FOR COMPLETING BOARD OF REGENTS OPERATING BUDGET FORMS

Act 49 of the First Extraordinary Session of 1998 directs the Board of Regents to prescribe the content and format of budget documents for higher education budget units covered by the Board of Regents Funding Formula. Act 49 also provides that the budget requests submitted by the Board of Regents shall consist of the current approved annual operating budget and operational plan for each higher education agency, and a funding request for each agency under the higher education funding formula. The Board of Regents operating budget forms require budgeted 2023-24 and 2024-25 figures along with the operating budget to be prepared and submitted by **August 13, 2024**. Subsequently a complete set of all forms reporting actual 2023-24 figures, where appropriate, are due at the Board of Regents no later than **September 27, 2024**.

NOTE OF PREVIOUS YEAR CHANGES

The BOR-16 and Operational and Expanded Need forms, previously requested by the Office of Planning and Budget, are now included in the BOR form packet. The forms should be submitted with the operating budget information by **August 13, 2024**.

Please remember that an additional category has been added to the Mandated Costs sheet to collect **Optional Retirement Plan (ORP) costs separate from Teachers' Retirement costs**. This additional category allows for the collection of retirement costs paid to LASERS, TRSL, ORP, and FICA. If there is any additional retirement information, note it on the "Other Retirement" category. Complete the budgeted mandated costs sheet for your institution, as this will help us in compiling the overall mandated costs for higher education at the time of budget approval.

SUBMISSION PROCESS

In an effort to ensure all are reporting as uniformly as possible, the Excel workbook was created to reduce errors, standardize reporting, and allow easier compilation of summary data at the end of the budget reporting process. This workbook requires entry of revenues by classification and expenditures by function and object.

As a result of the data entry, the BOR-1, BOR-2, BOR-3, BOR-4 Summary, BOR-6, BOR-ATH-1 and BOR-ATH-2 will automatically be populated. Please note, information for the BOR-5 and 5A (within the BOR1-6 workbook) **must** be entered manually; the worksheets are not pre-populated. These forms may be printed and included in the bound budget packet. The forms are not protected but are to be populated using the revenue and function tabs in the workbook. Do not enter data directly into these forms nor add or delete lines. Any data entry and adjustment to amounts must be completed using the revenue and function tabs.

The BOR-3A form is a combination of fields populated from the revenue data entry and lines to be manually entered. This is the only form in the electronic submission workbook that will require some data entry and is necessary to reconcile certain information on the BOR-3 reported in summary. Please see the additional instructions later in this document.

The completed BOR1-6 Excel workbook and electronic BOR-7 **must** be submitted to Board of Regents each time a bound version of the budget is submitted. The final electronic submission is due to this office no later than **September 27, 2024**. In addition, the forms in the bound budget **must** agree with the electronic forms.

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Electronic Data Entry

All funds, restricted and unrestricted, should be entered for both expenditures and revenues, as well as summary totals from the ATH-1 and ATH-2.

Revenue Data

The name of the institution/board/budget unit will be entered on the Revenue data sheet and populate throughout the remainder of the workbook. Likewise, the institution code (see Appendix A) will be entered on the third line of the Revenue data sheet and populate throughout.

Tuition

Report the amount of student mandatory attendance fees received from both resident and non-residents regardless of student status.

Student Fees

- Academic Excellence Fee – Report the amount received from the Academic Excellence Fee. (RS 17:3351.3, RS 17:3351.9 and RS 17:3351.10)
- Operational Fee – Report the amount received from Operational Fee. (RS 17:3351(5)(d)(i))
- Academic Enhancement Fee – Report the amount received from the Academic Enhancement Fee.
- Building Use Fee – Report the amount received from the Building Use Fee.
- Building Use Fee Act 426 – Report the amount received from the Building Use Fee as authorized by Act 426 of the 2013 Regular Legislative Session.
- Technology Fee – Report the amount received from the Technology Fee. (RS 17:3351.1)
- Student Services Fee – Report the amount received from the Student Services Fee charged by LCTC System schools.
- Energy Surcharge – Report the amount of fees received from the Energy Surcharge.
- Student Athletic Fees – Report the amount of restricted fees received from student athletic fees.
- University Self-Assessed Fees – Report the amount received from University Self-Assessed Fees. These are fees charged to all students but not voted on by the students.
- Student Self-Assessed Fees – Report the amount received due to fee self-assessment. These are fees charged to all students and voted on by the students.
- Non-Resident Fees – Report the amount charged to non-resident students as non-resident fees regardless of student status.
- All Other Mandated Fees – Report all mandated student fees, such as lab fees, course fees, curriculum fees, etc., not covered in tuition and student fees.
- All Other Student Fees – Report all other student fees not noted above.

Hospital-Commercial/Self Pay

This line is used by the LSU Health Sciences Centers to report fees derived from

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commercial activities and/or self-pay.

Sales and Services of Educational Activities

This revenue source is related incidentally to the conduct of instruction, research, and public service, plus any revenue generated from activities that exist to provide an instructional and laboratory experience for students which incidentally create goods and services that may be sold to students, faculty, staff, and the general public.

State Grants and Contracts

Report all revenue derived from state grants and contracts contained in the unrestricted operating budget.

Organized Activities Related to Instruction

Report funds received which are derived as a direct result of instruction.

All Other Self-generated

This category should include all other sources of revenue not covered above other than gifts, grants and contracts, endowment income, auxiliary enterprises, and athletics.

State Appropriations

- General Funds Direct – Report the amount of state general funds direct listed in the appropriation letter from the Division of Administration.
- Interim Emergency Board – Report the amount of any interim emergency board action.
- General Funds Restoration – Report the amount of general fund restoration that was received as a result of the FY 2009-2010 beginning year executive budget reductions.

Statutorily Dedicated

All dedicated fund amounts should be listed separately here. Examples include the amount of funds appropriated to institutions from the Support Education in Louisiana First (SELF) Fund for faculty salaries. Each dedicated fund for which an appropriation is made to an institution should be itemized in the related line.

Federal Appropriations

Report all funds received from federal sources contained in the unrestricted and restricted operating budget.

Gifts, Grants and Contracts

Report all funds received as a result of federal, state, local and private gifts, grants, and contracts.

Endowment Income

Report all funds received as a result of endowments.

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Auxiliary Enterprises

Report all funds received as a result of residence halls, food services, and bookstore operations. Funds received as a result of any other auxiliary operations should be reported in “All Other Auxiliaries”. The auxiliary enterprises total must equal the total revenue report on BOR-8.

Interagency Transfers

Report the total amount of funds received from other state agencies and contained in the operating budget on this line.

Funds Due to Institutions

Management boards and the Board of Regents should report the amounts that are appropriated at the management board or Board of Regents level and distributed to the institutions. This will not include the amounts allocated to the institutions appropriated in the Capital Outlay bill. When calculating the line for total state funds, Management Boards and the Board of Regents should not include these amounts in the total unless a distribution plan has not been approved for these funds at the time of the budget submission.

Expenditure Data

Expenditures should be allocated by the functional categories using the latest National Association of College and University Business Officers (NACUBO) guidelines. The data will be entered using the function tabs broken down by object within the function.

Under the functional category of expenditure, any budgeted expenditures of appropriated unrestricted general funds used to support auxiliary operations should be shown as “Other.” For example, assume \$25,000 in state unrestricted current general funds is budgeted to provide for increased costs of utilities used in dormitories. The \$25,000 should be included in the amount reported on the “Other” functional tab in the “Other Charges” expenditure object.

Library expenditures are reported within the function of academic support. Library expenditures must also be segregated from the general acquisitions object. Do not include expenditures for library acquisitions in both the general acquisitions and the library acquisitions objects.

Under object “Other Charges” report amount budgeted for any other amounts not reported in another object category.

Expenditure data will be transferred to the BOR-1 in summary form. In addition, the BOR-4 Summary is created from the expenditure data entered by function and object.

Professional Services will be entered by type. The BOR-6 is generated from this data.

Revenue and expenditures reported on the BOR-ATH-1 and BOR-ATH-2 are reported in the Athletics tab using classifications other than object codes. These are the same classifications used on the current athletic forms.

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Notes to Forms

A tab was added in front of the BOR-1 for any notes you may wish to submit with the generated forms. In order to keep the forms uniform between institutions for summarizing the data, all comments should be made on the Notes form. Enter the form number related to the note in the first column and the note in the second column.

BOR-1: Revenue/Expenditure Data (generated by data entry)

This form provides sources of revenues and expenditures by function and object for two fiscal years. Report budgeted amounts for FY 2023-2024 and FY 2024-2025 by **August 13, 2024**, and report actual amounts for FY 2023-2024 by **September 27, 2024**. Revenue and expenditures should be reported in a manner to conform to the most recent NACUBO guidelines.

Revenue Over Expenditures will only be used for reporting in the actual column. This is a calculated field based on total revenues minus total expenditures. This total is the amount of revenue received over expenses that the institution will maintain for that fiscal year. The institution must report the amount received from all means of financing. The total may include Act 971 funds; therefore, the amount should also balance to any requests for Act 971 carryovers.

NOTE: The total revenue on the BOR-1 for each budgeted year must equal the total expenditures by function and total expenditures by object for those respective years. Any revenue over expenditures when reporting actual years will be listed on the revenue over expenditures line.

Expenditures by Function

The reported amounts for total expenditures by function must equal the total revenue for the reported year.

Expenditures by Object

Library acquisitions must be segregated from the general acquisitions object. Do not include expenditures for library acquisitions in both the general acquisitions object and the library acquisitions object.

Under “Other Charges” report amounts budgeted for any other not reported in another object category.

The reported amounts for total expenditures by object must equal the total revenue for the reported year.

On the BOR-1 the column entitled “Budgeted 2023-24” should reflect the last approved BA-7 for that year.

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BOR-2: Financing Other Than State Funds Appropriations (generated by data entry)

This form provides a detail of interagency transfers, self-generated, and federal funds in the unrestricted operating budget.

Interagency Transfers

Report revenue that is transferred into your institution from another state agency. There is a line for the LSU Health Sciences Centers to report Medicaid funds, Uncompensated Care funds, and Hospital Contracts. The total of the interagency transfers must equal the amount of interagency transfers reported on the BOR-1 and the unrestricted column on the BOR-3.

Self-generated Funds

Student Fees

General Registration Fees

Report the amount of student mandatory attendance fees received from both resident and non-residents regardless of student status.

Non-Resident Fees

Report the amount charged to non-resident students as non-resident fees regardless of student status.

Academic Excellence Fee

Report the amount received from the Academic Excellence Fee.

Operational Fee

Report the amount received from the Operational Fee.

Other Total

Report all other student fees not noted above.

Hospital-Commercial/Self Pay

This line is used by the LSU Health Sciences Centers to report fees derived from commercial activities and/or self-pay.

Sales and Services of Educational Activities

This revenue source is related incidentally to the conduct of instruction, research, and public service plus any revenue generated from activities that exist to provide an instructional and laboratory experience for students which incidentally create goods and services that may be sold to students, faculty, staff, and the general public.

State Grants and Contracts

Report all revenue derived from state grants and contracts contained in the unrestricted operating budget.

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Organized Activities Related to Instruction

Report funds received as a direct result of instruction.

Athletics-Other Than Student Fees

This category should include, but not be limited to, amounts of revenue generated from season ticket sales, gate receipts, and sales of programs contained in the unrestricted operating budget.

Other Self-Generated Funds

This category should include all other sources of revenue not covered in any of the above self-generated categories. Report the total amount for this category on the line entitled “Other Self-generated Funds” and then list the items which comprise the total. Some examples of income included are interest income, rental income, indirect cost recovery, library and traffic fines, etc.

The total of the self-generated funds should equal the amount reported on the BOR-1 under the section entitled “Revenue By Source: Self-generated Funds” and the total listed on the BOR-3 unrestricted column.

Federal Funds

Detail all funds received from federal sources contained in the unrestricted operating budget. The total from all federal sources must equal the amount of federal funds reported on form BOR-1, under the section entitled “Revenue by Source” and the total listed in the BOR-3 unrestricted column. There is a line for the LSU Health Sciences Centers to report Medicare funds. The total of the federal funds must equal the amount of federal funds reported on the BOR-1 and the total listed in the BOR-3 unrestricted column.

BOR-3: Revenue Sources-Unrestricted & Restricted (generated by data entry)

On this form report the amounts of unrestricted and restricted revenue, by type. The reported amount of unrestricted revenue should equal the total revenue amounts reported on form BOR-1 for the appropriate years unless you have an amount in the revenue over expenditure line for the actual column. The first submission, due on **August 13, 2024**, must include Budgeted for FY 2023-24 and Budgeted for FY 2024-25. The second submission, due **September 27, 2024**, must include Budgeted for FY 2023-24 and Actual for FY 2023-24. See NACUBO guidelines for definitions of revenue types listed on this form.

BOR-3A: Revenue Sources-Unrestricted & Restricted (Detail)

This form details items included in “Other” lines on the BOR-3. Areas include:

- Other State Funds
- Hospital Contracts and Other under Interagency Transfers
- Student Fees – Academic Enhancement Fee, Building Use Fee, Energy Surcharge, University Self-Assessed Fees and Student Self-Assessed Fees are linked to the Revenue

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data entry sheet. All Other Mandated Fees and All Other Student Fees will need to be detailed.

- Other Self-generated Funds
- Other Federal Grants

Three (3) numbered lines are entered, and appropriate summary calculations included on the form. However, if more lines in a specific grouping are needed, add accordingly. The summary line for each of these breakdowns should tie to the corresponding BOR-3 line.

BOR-4: Summary of Functional Costs (Generated by data entry)

Report institutional costs by object within functions. Use NACUBO definitions for functions as guidelines. Include library costs within the function of academic support.

BOR-4A: Detail of Departmental Costs by Function

Report college costs by department, function, and object detail. Include library costs as a separate department within the function of academic support.

BOR-5: Schedule of Unrestricted Scholarships & Fee Exemptions

Indicate the number (both full and partial) of scholarships and fee exemptions budgeted by type as listed. Report the number awarded by in-state and out-of-state. Report the total amount of “Other” scholarships on the line provided and then list the items which comprise the total of the “Other” scholarships. Use the same procedure for the fee exemptions. The totals should tie to BOR-1, BOR-4, and BOR-4A, or a reconciliation must accompany the form. The FY 2023-24 Actual Data will be compared to the information received from the Board of Regents Financial Aid Data System (FADS) if applicable. **Please submit this form electronically.**

The BOR-5A form collects information on the 5% needs-based assistance fund. Indicate any hardship scholarships, scholarship programs, aid programs, etc. using these funds for students. Please add this sheet behind the BOR-5 in your hard-copy, bound submissions.

BOR-6: Schedule of Professional Services (generated by data entry)

Provide funds budgeted for the types of professional services listed.

BOR-7: Report on Special Funds

This form captures information on those special funds used for general capital purposes and equipment purchases derived from (1) building use fees or fees used specifically for educational and general capital purposes, (2) parking fees and revenues used for general capital purposes, and (3) student technology fees per Act 1450 of the 1997 Regular Legislative Session, and (4) Act 971 of the 1985 Regular Legislative Session amounts. These funds are reported for informational purposes and are not part of the operating budget.

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BOR-8: Auxiliary Enterprise Operations

This form provides detailed budget information on all auxiliary operations to include, but not limited to, cafeterias, dormitories, married student housing, bookstores, student unions, etc.

BOR-10: Summary Request for Budgeted Positions

The request separates full-time funded positions and part-time funded positions. For each type of employee report the number of funded positions, the full-time equivalent positions, the amount of salary via the operating budget, the amount of benefits via the operating budget, the amount of all other salary sources via the operating budget, and the amount of all other benefits sources not via the operating budget. Any funded position that is not filled when the budget is compiled, including graduate assistants and adjunct faculty, should be listed in the funded vacant position row. **This report should include all funded positions of the institution regardless of funding source.**

Position Count

Position Count includes all full-time and part-time employees. This form accounts for positions, not employees; therefore, positions should only be counted once regardless of the number of employees assigned to a particular position.

BOR-12: Schedule of Automobiles, Trucks, Boats & Airplanes

Report information requested for all automobiles, trucks, boats, and airplanes currently assigned to your institution.

BOR-13: Cost Recovery – Revenue Means of Financing Other Than General Fund Direct BOR-13A: Cost Recovery – Revenue Means of Financing Other Than General Fund Direct BOR-13B: Cost Recovery – Recommendation on Apportionment of Funding Between the State and the User Group

Act 1001 of the 2010 Regular Legislative Session requires the Board of Regents to develop a cost recovery budget request form to be included with the yearly budget request beginning FY 2011-2012. These forms are the result of this legislation. The BOR-13 provides the information requested on the revenue generated from all of the institution's fees budgeted through the operating budget. The fees are grouped by student related fees and all other fees. This form requires the individual fee, the description of the fee, and legal citation authorizing the fee, as well as prior-year actual revenue, current-year budgeted revenue, and next-year budget request revenue. The law also requests the performance indicator data for each fee.

The BOR-13A provides the information requested on the expenditures for which the fees were used. The expenditures include all program fees regardless of whether the fees covered the expenditures.

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The BOR-13B provides a recommendation of the percentage of requested expenditures for the program that the State should be responsible and a percentage for which the user should be responsible.

BOR-15: Programs Substituting State Funds for Federal Funds

Report those programs where the federal match or dollar allocation is reduced or is scheduled to be reduced.

BOR-16: Total Operating Budget by Means of Financing

In previous years the Office of Planning and Budget provided form BOR-16, which details the FY 2024-25 budget spread by both means of financing and expenditure category and includes institution-specific IAT expenditures (which are allocated to State General Fund and cannot decrease but only increase in total). This information is now part of the Board of Regents packet and is to be submitted by **August 13, 2024**. The BOR-16 forms include four tabs:

- 1) Instructions
- 2) EOB in the OPB database as of **July 5, 2024**
- 3) BOR-16 (which is the tab each institution must complete)
- 4) Formula-driven worksheet noting the difference between the first two tabs.

Operational and Expended Need Form

The Operational and Expanded Need Form was originally provided by the Office of Planning and Budget along with the BOR-16 form; however, continuing forward, it is part of the total budget request from the Board of Regents, and is to be submitted by **August 13, 2024**. The Operational and Expanded Need forms include five tabs:

- 1) Instructions
- 2-3) Priority List and Budget Impact – Requested budgetary needs and priorities of each of the colleges/universities
- 4-5) Group Insurance and Retirement – Full-Time Equivalent and Existing Operating Budget information